

Title 36: TAXATION
Chapter 111: AIRCRAFT, HOUSE TRAILERS AND MOTOR VEHICLES

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Maine Revised Statutes
Title 36: TAXATION
Chapter 111: AIRCRAFT, HOUSE TRAILERS AND MOTOR VEHICLES

§1481. DEFINITIONS

The following words and phrases as used in section 551 and this chapter shall have the following meanings:

1. Mobile home. "Mobile home" means:

A. A structure, transportable in one or more sections, which is 8 body feet or more in width and is 32 body feet or more in length, and which is built on a permanent chassis and designed to be used as a dwelling with or without a permanent foundation when connected to the required utilities, and includes the plumbing, heating, air-conditioning and electrical systems contained therein.

A mobile home remains a mobile home for purposes of this Title even though it may be used for the advertising, sales, display or promotion of merchandise or services, or for any other commercial purposes except the transportation of property. [1975, c. 252, §15 (RPR).]

B. A trailer or semitrailer which is 32 feet or longer and primarily designed and constructed to provide temporary living quarters for recreational, camping, travel or other use. [1981, c. 275, (NEW).]

[1981, c. 275, (AMD) .]

1-A. Camper trailer. "Camper trailer" shall mean:

A. A trailer or semitrailer of less than 32 feet in length primarily designed and constructed to provide temporary living quarters for recreational, camping, travel or other use. [1975, c. 252, §16 (RPR) .]

B. A manufactured or homemade tent trailer, so called, which consists of a platform, shelf or box, with means of permanently or temporarily attaching a tent, used to provide temporary living quarters for recreational, camping, travel or other use. [1975, c. 252, §16 (RPR) .]

[1977, c. 324, §1 (AMD) .]

2. Maker's list price. "Maker's list price" in the case of vehicles manufactured in the United States means the retail price at the point of manufacture, less the federal manufacturer's tax. "Maker's list price" in the case of vehicles manufactured outside the United States means the retail price at the nearest port of entry. In either case, "maker's list price" includes the manufacturer's suggested retail price of all accessories and equipment which are a part of the vehicle at the time the excise tax is paid.

[1981, c. 230, (AMD) .]

3. Motor vehicle. "Motor vehicle" means any self-propelled vehicle not operated exclusively on tracks, including motorcycles, but not including aircraft. "Motor vehicle" does not include any vehicle prohibited by law from operating on the public highways. "Motor vehicle" does not include any snowmobile as defined in Title 12, section 13001.

[2003, c. 414, Pt. B, §52 (AMD); 2003, c. 614, §9 (AFF) .]

4. Stock race car. "Stock race car" means a one-time factory produced vehicle equipped with roll bars or bracing welded or attached to the frame in a permanent manner and special safety belts, firewalls and having a certain amount of the body removed.

5. Vehicle. "Vehicle" means a motor vehicle, mobile home, camper trailer, heavier-than-air aircraft or lighter-than-air aircraft. "Vehicle" does not include any snowmobiles as defined in Title 12, section 13001.

[2003, c. 414, Pt. B, §53 (AMD); 2003, c. 614, §9 (AFF) .]

6. Automobile. "Automobile" means a motor vehicle, including a motorized home but not including a stock race car, designed for the conveyance of passengers with a seating capacity of not more than 14 persons.

[1973, c. 588, §6 (NEW) .]

7. Purchase price. "Purchase price" means the actual price paid, including any trade-in value applied to the cost of purchasing the vehicle.

[1995, c. 440, §3 (NEW); 1995, c. 440, §5 (AFF) .]

8. Bus. "Bus" has the same meaning as in Title 29-A, section 101, subsection 11.

[2011, c. 646, §2 (NEW) .]

SECTION HISTORY

1965, c. 18, §§3,4 (AMD). 1969, c. 414, §§6,7 (AMD). 1973, c. 588, §6 (AMD). 1975, c. 252, §§15,16 (AMD). 1977, c. 324, §1 (AMD). 1977, c. 564, §132 (AMD). 1981, c. 230, (AMD). 1981, c. 275, (AMD). 1981, c. 706, §18 (AMD). 1991, c. 546, §15 (AMD). 1995, c. 440, §3 (AMD). 1995, c. 440, §5 (AFF). 2001, c. 396, §20 (AMD). 2003, c. 414, §§B52,53 (AMD). 2003, c. 414, §D7 (AFF). 2003, c. 614, §9 (AFF). 2011, c. 646, §2 (AMD).

§1482. EXCISE TAX

1. Annual excise tax. An annual excise tax is imposed with respect to each registration year in the following cases.

A. For the privilege of operating an aircraft within the State, each heavier-than-air aircraft or lighter-than-air aircraft operated in this State that is owned or controlled by a resident of this State is subject to an excise tax computed as follows: 9 mills on each dollar of the maker's average equipped price for the first or current year of model; 7 mills for the 2nd year; 5 mills for the 3rd year; 4 mills for the 4th year; and 3 mills for the 5th and succeeding years. The minimum tax is \$10. Nonresidents of this State who operate aircraft within this State for compensation or hire must pay 1/12 of the tax amount computed as required in this paragraph for each calendar month or fraction thereof that the aircraft remains in the State. [2011, c. 610, Pt. A, §7 (AMD).]

A-1. [1991, c. 846, §14 (RP).]

B. For the privilege of operating a mobile home upon the public ways, each mobile home to be so operated is subject to such excise tax as follows: A sum equal to 25 mills on each dollar of the maker's list price for the first or current year of model, 20 mills for the 2nd year, 16 mills for the 3rd year and 12 mills for the 4th year and succeeding years. The minimum tax is \$15. [2011, c. 240, §10 (AMD) .]

C. For the privilege of operating a motor vehicle or camper trailer on the public ways, each motor vehicle, other than a stock race car, or each camper trailer to be so operated is subject to excise tax as follows, except as specified in subparagraph (3), (4) or (5): a sum equal to 24 mills on each dollar of

the maker's list price for the first or current year of model, 17 1/2 mills for the 2nd year, 13 1/2 mills for the 3rd year, 10 mills for the 4th year, 6 1/2 mills for the 5th year and 4 mills for the 6th and succeeding years. The minimum tax is \$5 for a motor vehicle other than a bicycle with motor attached, \$2.50 for a bicycle with motor attached, \$15 for a camper trailer other than a tent trailer and \$5 for a tent trailer. The excise tax on a stock race car is \$5.

(1) On new registrations of automobiles, trucks and truck tractors, the excise tax payment must be made prior to registration and is for a one-year period from the date of registration.

(2) Vehicles registered under the International Registration Plan are subject to an excise tax determined on a monthly proration basis if their registration period is less than 12 months.

(3) For commercial vehicles manufactured in model year 1996 and after, the amount of excise tax due for trucks or truck tractors registered for more than 26,000 pounds and for Class A special mobile equipment, as defined in Title 29-A, section 101, subsection 70, is based on the purchase price in the original year of title rather than on the list price. Verification of purchase price for the application of excise tax is determined by the initial bill of sale or the state sales tax document provided at point of purchase. The initial bill of sale is that issued by the dealer to the initial purchaser of a new vehicle.

(4) For buses manufactured in model year 2006 and after, the amount of excise tax due is based on the purchase price in the original year of title rather than on the list price. Verification of purchase price for the application of excise tax is determined by the initial bill of sale or the state sales tax document provided at point of purchase. The initial bill of sale is that issued by the dealer to the initial purchaser of a new vehicle.

(5) For trucks or truck tractors registered for more than 26,000 pounds that have been reconstructed using a prepackaged kit that may include a frame, front axle or body but does not include a power train or engine and for which a new certificate of title is required to be issued, the amount of excise tax due is based on the maker's list price of the prepackaged kit.

For motor vehicles being registered pursuant to Title 29-A, section 405, subsection 1, paragraph C, the excise tax must be prorated for the number of months in the registration. [2013, c. 263, §1 (AMD) .]

D. [2001, c. 671, §33 (RP) .]

[2013, c. 263, §1 (AMD) .]

2. Tax 1/2 during certain periods. The excise tax is 1/2 of the amount provided in subsection 1 during the following periods:

A. On a farm truck , as defined in Title 29-A, section 505, subsection 1, with 2 or 3 axles that is used primarily for transportation of agricultural produce grown by the owner on the owner's farm during the last 6 months of a registration year; and [2011, c. 240, §11 (AMD) .]

B. On all property subject to excise tax under subsection 1 during the last 4 months of a registration year. [2011, c. 240, §11 (AMD) .]

[2011, c. 240, §11 (AMD) .]

3. Tax paid for previous registration year. If an excise tax was paid for the previous registration year by the same person on the same vehicle, the excise tax for the new registration year must be assessed as if the vehicle was in its next year of model.

[2011, c. 240, §12 (AMD) .]

4. Maker's list price. The maker's list price of a vehicle to be used must be obtained from sources approved by the State Tax Assessor, except for a truck or truck tractor described under subsection 1, paragraph C, subparagraph (5). When the maker's list price of a vehicle is not readily obtainable the State Tax Assessor shall prescribe the maker's list price to be used or the manner in which the maker's list price is determined.

A. At the time of payment of the excise tax prior to a new registration for a new passenger vehicle purchased from a motor vehicle dealer licensed in any state for the sale of new passenger vehicles, the owner shall submit the manufacturer's suggested retail price sticker, or a copy of the sticker, to the excise tax collector. In the case of rental and fleet vehicles, other documentation may be provided at the discretion of the municipal excise tax collector.

This paragraph applies only to those vehicles for which a manufacturer's suggested retail price sticker is required by the Federal Government. [1997, c. 200, §1 (NEW).]

[2013, c. 263, §2 (AMD) .]

5. Credits. An owner or lessee who has paid the excise or property tax for a vehicle is entitled to a credit up to the maximum amount of the tax previously paid in that registration year for any one vehicle toward the tax for any number of vehicles, regardless of the number of transfers that may be required of the owner or lessee in that registration year. The credit is available only if the vehicle's ownership is transferred, the vehicle is totally lost by fire, theft or accident, the vehicle is totally junked or abandoned, the use of the vehicle is totally discontinued or, in the case of a leased vehicle, the registration is transferred.

A. The credit must be given in any place in which the excise tax is payable. [1997, c. 175, §1 (AMD) .]

B. For each transfer made in the same registration year, the owner shall pay \$3 to the place in which the excise tax is payable. [2011, c. 240, §13 (AMD) .]

C. During the last 4 months of the registration year, the credit may not exceed 1/2 of the maximum amount of the tax previously paid in that registration year for any one vehicle. [2011, c. 240, §13 (AMD) .]

D. If the credit available under this subsection exceeds the amount transferred to another vehicle, a municipality may choose, but is not required to refund the excess amount. If a municipality chooses to refund excess amounts it must do so in all instances where there is an excess amount. [2007, c. 83, §1 (RPR) .]

E. For the purposes of this subsection, "owner" includes the surviving spouse of the owner. [2011, c. 240, §13 (AMD) .]

F. [1987, c. 79, §§6, 7 (RP) .]

G. For the purposes of this subsection, "totally discontinued" means that the owner has permanently discontinued all use of the vehicle except for selling, transferring ownership of, junking or abandoning that vehicle. The owner of the vehicle must provide a signed statement attesting that use of the vehicle from which the credit is being transferred is totally discontinued. If the owner who has totally discontinued use of a vehicle later seeks to register that vehicle, no excise tax credits may be applied with respect to the registration of that vehicle or any subsequent transfer of that vehicle's registration. [2015, c. 87, §1 (NEW) .]

[2015, c. 87, §1 (AMD) .]

6. Payment of tax. Payment of excise tax before property taxes are committed.

A. Where the person seeking to pay the excise tax owned the vehicle other than an automobile truck or truck tractor on or before April 1st, the excise tax must be paid before property taxes for the year in question are committed to the collector, otherwise the owner is subject to a personal property tax. [1979, c. 666, §39 (AMD) .]

B. Where the person seeking to pay the excise tax acquired the vehicle other than an automobile, truck or truck tractor after April 1st, or, being a nonresident, brought the vehicle other than an automobile, truck or truck tractor into this State after April 1st, the excise tax may be paid at any time. [1979, c. 666, §39 (AMD).]

C. Where a property tax is paid and later registration of the vehicle is desired, the property tax paid shall be allowed as a credit on the excise tax. [1971, c. 396, (AMD).]

D. Where an excise tax is paid on a mobile home and said mobile home is later in the same year assessed as real estate, the excise tax paid shall be allowed as a credit on the real estate tax. [1975, c. 623, §56-A (RPR).]

E. [2011, c. 240, §14 (RP).]

[2011, c. 240, §14 (AMD) .]

7. Special mobile equipment; local option. A municipality may by ordinance refund a portion of the excise tax paid on leased special mobile equipment, as defined by Title 29-A, section 101, subsection 70, if the person who paid the excise tax provides evidence that the registration has been voluntarily surrendered and cancelled under Title 29-A, section 410. The amount of the refund must be the percentage of the excise tax paid that is equal to the percentage represented by the number of full months remaining in the year of the cancelled registration.

[2001, c. 238, §1 (NEW) .]

SECTION HISTORY

1965, c. 18, §5 (AMD). 1965, c. 378, (AMD). 1969, c. 17, (AMD). 1969, c. 493, (AMD). 1971, c. 396, (AMD). 1973, c. 211, §4 (AMD). 1973, c. 588, §§7-13 (AMD). 1975, c. 252, §17 (AMD). 1975, c. 623, §56A (AMD). 1975, c. 765, §18 (AMD). 1977, c. 324, §2 (AMD). 1977, c. 479, §19 (AMD). 1977, c. 678, §49 (AMD). 1979, c. 80, §7 (AMD). 1979, c. 136, (AMD). 1979, c. 666, §§34-40 (AMD). 1981, c. 107, §§1,2 (AMD). 1985, c. 735, §§5-7 (AMD). 1987, c. 79, §§5-7 (AMD). 1991, c. 846, §§14-16 (AMD). 1993, c. 297, §B6 (AMD). 1993, c. 297, §B7 (AFF). 1995, c. 440, §4 (AMD). 1995, c. 440, §5 (AFF). 1995, c. 645, §B23 (AMD). 1995, c. 645, §B24 (AFF). 1997, c. 175, §1 (AMD). 1997, c. 200, §1 (AMD). 2001, c. 238, §1 (AMD). 2001, c. 671, §§32,33 (AMD). 2007, c. 83, §1 (AMD). 2007, c. 627, §31 (AMD). 2011, c. 240, §§10-14 (AMD). 2011, c. 610, Pt. A, §7 (AMD). 2011, c. 646, §3 (AMD). 2013, c. 263, §§1, 2 (AMD). 2015, c. 87, §1 (AMD).

§1483. EXEMPTIONS

The following are exempt from the excise tax:

1. State vehicles. Vehicles owned by this State or by political subdivisions of the State;

[2009, c. 434, §20 (AMD) .]

2. Driver education. Motor vehicles registered by municipalities for use in driver education in the secondary schools or by private secondary schools for use in driver education in those schools;

[2009, c. 434, §20 (AMD) .]

3. Volunteer fire departments. Motor vehicles owned by volunteer fire departments;

4. Dealers or manufacturers. Vehicles owned by bona fide dealers or manufacturers of the vehicles that are held solely for demonstration and sale and constitute stock in trade, and aircraft registered in accordance with Title 6, section 53;

[2009, c. 434, §20 (AMD) .]

5. Transporter registration. Vehicles to be lawfully operated on transporter registration certificates;

[2009, c. 434, §20 (AMD) .]

6. Railroads. Vehicles owned by railroad companies that are subject to the excise tax imposed under chapter 361;

[2009, c. 434, §20 (AMD) .]

7. Benevolent and charitable institutions. Vehicles owned and used solely for their own purposes by benevolent and charitable institutions that are incorporated by this State and entitled to exemption from property tax under section 652, subsection 1;

[2009, c. 434, §20 (AMD) .]

8. Literary and scientific institutions. Vehicles owned and used solely for their own purposes by literary and scientific institutions that are entitled to exemption from property tax under section 652, subsection 1;

[2009, c. 434, §20 (AMD) .]

9. Religious societies. Vehicles owned and used solely for their own purposes by houses of religious worship or religious societies that are entitled to exemption from property tax under section 652, subsection 1, paragraph G;

[2009, c. 434, §20 (AMD) .]

10. Certain nonresidents. Motor vehicles permitted to operate without Maine registration under Title 29-A, section 109;

[1995, c. 65, Pt. A, §138 (AMD); 1995, c. 65, Pt. A, §153 (AFF); 1995, c. 65, Pt. C, §15 (AFF) .]

11. Interstate commerce. Vehicles traveling in the State only in interstate commerce that are owned in a state where an excise or property tax has been paid on the vehicle and that grants to Maine-owned vehicles the exemption provided in this subsection;

[2009, c. 434, §20 (AMD) .]

12. Certain veterans. Automobiles owned by veterans who are granted free registration of those vehicles by the Secretary of State under Title 29-A, section 523, subsection 1;

[2009, c. 434, §20 (AMD) .]

13. Certain buses. Buses used for the transportation of passengers for hire in interstate or intrastate commerce, or both, by carriers engaged in furnishing common carrier passenger service. At the option of the appropriate municipality, those buses may be subject to the excise tax provided in section 1482;

[2009, c. 598, §45 (AMD) .]

14. Antique and experimental aircraft. Antique and experimental aircraft as defined in Title 6, section 3, subsections 10-A and 18-E that are registered in accordance with the provisions of Title 6;

[2009, c. 434, §20 (AMD) .]

15. Adaptive equipment. Adaptive equipment installed on a motor vehicle owned by a disabled person or the family of a disabled person or by a carrier engaged in furnishing passenger service for hire to make that vehicle operable or accessible by a disabled person; and

[2015, c. 267, Pt. BBBB, §2 (AMD) .]

16. Active military stationed in Maine. Vehicles owned, including those jointly owned with a spouse, by a person on active duty serving in the Armed Forces of the United States who is permanently stationed at a military or naval post, station or base in the State. Joint ownership of the vehicle must be indicated in the vehicle's title documentation. A member of the Armed Forces of the United States stationed in the State, or that member's spouse, who desires to register that member's vehicle in this State pursuant to this subsection shall present certification from the commander of the member's post, station or base, or from the commander's designated agent, that the member is permanently stationed at that post, station or base. For purposes of this subsection, "a person on active duty serving in the Armed Forces of the United States" does not include a member of the National Guard or the Reserves of the United States Armed Forces.

[2013, c. 532, §1 (AMD) .]

SECTION HISTORY

1965, c. 135, §1 (AMD). 1965, c. 369, §7 (AMD). 1965, c. 513, §75 (AMD). 1967, c. 63, §2 (AMD). 1977, c. 678, §§50-51 (AMD). 1987, c. 13, (AMD). 1987, c. 507, §§2,6 (AMD). 1987, c. 769, §A151 (AMD). 1995, c. 12, §§1-3 (AMD). 1995, c. 12, §4 (AFF). 1995, c. 65, §A138 (AMD). 1995, c. 65, §§A153,C15 (AFF). 2007, c. 404, §§1-3 (AMD). 2007, c. 404, §4 (AFF). 2007, c. 627, §32 (AMD). 2009, c. 434, §20 (AMD). 2009, c. 598, §45 (AMD). 2013, c. 532, §1 (AMD). 2015, c. 267, Pt. BBBB, §2 (AMD) .

§1483-A. LOCAL OPTION EXEMPTION FOR RESIDENTS PERMANENTLY STATIONED OR DEPLOYED FOR MILITARY SERVICE OUTSIDE OF THE STATE

A municipality may by ordinance exempt from the annual excise tax imposed pursuant to section 1482 vehicles owned by a resident who is on active duty serving in the United States Armed Forces and who is either permanently stationed at a military or naval post, station or base outside this State or deployed for military service for a period of more than 180 days who desires to register that resident's vehicle in this State. To apply for the exemption, the resident must present to a designated municipal official certification from the commander of the resident's post, station or base, or from the commander's designated agent, that the resident is permanently stationed at that post, station or base or is deployed for military service for a period of more than 180 days. For purposes of this section, "United States Armed Forces" includes the National Guard and the Reserves of the United States Armed Forces. For purposes of this section, "deployed for military service" has the same meaning as in Title 26, section 814, subsection 1, paragraph A. [2011, c. 313, §1 (NEW); 2011, c. 313, §2 (AFF).]

SECTION HISTORY

2011, c. 313, §1 (NEW). 2011, c. 313, §2 (AFF).

§1484. PLACE OF PAYMENT

(CONTAINS TEXT WITH VARYING EFFECTIVE DATES)

The excise tax imposed by this chapter must be paid as provided in this section. [2007, c. 627, §33 (AMD).]

1. Aircraft. The excise tax on an aircraft must be paid to the municipality where the aircraft is based except as follows.

A. If the aircraft is based at an airport owned by a county, the excise tax payments must be paid to that county. [2011, c. 610, Pt. A, §8 (AMD).]

B. If the aircraft is based at the Augusta State Airport, the excise tax payments must be paid to the City of Augusta. [2011, c. 610, Pt. A, §8 (AMD).]

C. [2007, c. 627, §33 (RP).]

For the purposes of this subsection, an aircraft is deemed to be based at the location in the State where it has been hangared, parked, tied down or moored the most nights during the 30-day period of active flying preceding payment of the excise tax. If the aircraft has not been hangared, parked, tied down or moored at a location in the State during the 30-day period of active flying preceding payment, then the aircraft is deemed to be based at the location in the State where it will be hangared, parked, tied down or moored the most nights during the 30-day period of active flying next following payment of the excise tax.

[2011, c. 610, Pt. A, §8 (AMD).]

2. Mobile homes and camper trailers. Mobile homes and camper trailers are subject to excise tax as provided in this subsection.

A. If the excise tax on a mobile home or camper trailer is paid prior to April 1st, or if the mobile home or camper trailer is acquired or brought into this State after April 1st, the excise tax must be paid in the place where the mobile home or camper trailer is located. [2007, c. 627, §33 (AMD).]

B. If the excise tax on a mobile home or camper trailer is paid on or after April 1st, the excise tax must be paid in the place where the mobile home or camper trailer was located on April 1st. [2007, c. 627, §33 (AMD).]

C. [1979, c. 732, §25, 31 (RP).]

[2007, c. 627, §33 (AMD).]

3. Motor vehicles. Motor vehicles are subject to excise tax as provided in this subsection.

A. The excise tax on a motor vehicle owned by an individual resident of this State must be paid in the place where the owner resides. [2007, c. 627, §33 (AMD).]

B. The excise tax on a motor vehicle owned by a nonresident individual must be paid in the place where the owner is temporarily or occasionally residing. If there is no such residing place, the tax must be paid to the Secretary of State. [2007, c. 627, §33 (AMD).]

C. (TEXT EFFECTIVE UNTIL 1/1/17) The excise tax on a motor vehicle owned by a corporation or a partnership must be paid in the following manner.

(1) If the owner is a corporation or partnership other than one described in subparagraph (2), the excise tax must be paid to the place in which the owner's registered or main office is located, except that if the owner has an additional permanent place of business where motor vehicles are customarily kept, the tax on these vehicles must be paid to the place where that permanent place of business is located. The temporary location of an office and the stationing of vehicles in connection with a construction project of less than 24 months duration is not considered to

constitute a permanent place of business. If the owner is a foreign corporation or partnership not maintaining a place of business within the State, the excise tax must be paid to the Secretary of State.

(2) If the owner is a corporation described in Title 35-A, sections 2101 to 2104, the excise tax must be paid to the place in which the registered or main office of that organization is located.

Within 3 years from the date of an excise tax levy under the authority of this paragraph, a municipality, county or motor vehicle owner that feels the excise tax has been improperly levied may request a determination of this question by the State Tax Assessor. The State Tax Assessor's determination is limited to the same 3-year period and is binding on all of the parties. Any of the parties may seek review of the determination in accordance with the Maine Rules of Civil Procedure, Rule 80-C. Within 30 days after receipt of notice of a determination made by the State Tax Assessor under this paragraph, a municipality or county that has incorrectly accepted excise tax money must pay the money, together with interest at the maximum rate established by the Treasurer of State pursuant to section 505, to the municipality or county identified in the determination as the proper place of payment. [2007, c. 627, §33 (AMD).]

C. (TEXT EFFECTIVE 1/1/17) The excise tax on a motor vehicle owned by a corporation or a partnership must be paid to the place in which the owner's registered or main office is located, except that if the owner has an additional permanent place of business where motor vehicles are customarily kept, the tax on these vehicles must be paid to the place where that permanent place of business is located. The temporary location of an office and the stationing of vehicles in connection with a construction project of less than 24 months' duration are not considered to constitute a permanent place of business. If the owner is a foreign corporation or partnership not maintaining a place of business within the State, the excise tax must be paid to the Secretary of State.

Within 3 years from the date of an excise tax levy under the authority of this paragraph, a municipality, county or motor vehicle owner that feels the excise tax has been improperly levied may request a determination of this question by the State Tax Assessor. The State Tax Assessor's determination is limited to the same 3-year period and is binding on all of the parties. Any of the parties may seek review of the determination in accordance with the Maine Rules of Civil Procedure, Rule 80-C. Within 30 days after receipt of notice of a determination made by the State Tax Assessor under this paragraph, a municipality or county that has incorrectly accepted excise tax money must pay the money, together with interest at the maximum rate established by the Treasurer of State pursuant to section 505, to the municipality or county identified in the determination as the proper place of payment. [2015, c. 98, §2 (AFF); 2015, c. 98, §1 (RPR).]

D. Notwithstanding other provisions of this subsection, if a motor vehicle is leased for a period of one month or longer, the excise tax must be paid in the place where it would be paid if the lessee were the owner. [2007, c. 627, §33 (AMD).]

E. When an excise tax is paid to the Secretary of State under this subsection, it must be deposited in the General Fund. [2007, c. 627, §33 (NEW).]

[2007, c. 627, §33 (AMD); 2015, c. 98, §1 (AMD); 2015, c. 98, §2 (AFF).]

4. When paid to State.

[2007, c. 627, §33 (RP).]

SECTION HISTORY

1965, c. 195, §1 (AMD). 1967, c. 15, §2 (AMD). 1967, c. 465, §§3,4 (AMD). 1969, c. 498, §17 (AMD). 1975, c. 252, §18 (AMD). 1977, c. 244, §§1,2 (AMD). 1979, c. 732, §§25,26,31 (AMD). 1981, c. 182, (AMD). 1983, c. 828, §3 (AMD). 1985, c. 793, §§1,2 (AMD). 1987, c. 141, §B34

(AMD). 1987, c. 497, §14 (AMD). 1987, c. 769, §A152 (AMD). 2007, c. 627, §33 (AMD). 2011, c. 610, Pt. A, §8 (AMD). 2015, c. 98, §1 (AMD). 2015, c. 98, §2 (AFF).

§1485. EXEMPTION FROM PERSONAL PROPERTY TAXATION

Any vehicle owner who has paid the excise tax on his vehicle in accordance with sections 1482 and 1484 shall be exempt from personal property taxation of such vehicle for that year.

§1486. TAX PAID BEFORE REGISTRATION

No vehicle may be registered under Title 29-A until the excise tax or personal property tax or real estate tax has been paid in accordance with sections 1482 and 1484. [2011, c. 610, Pt. A, §9 (AMD).]

1. Exempt status. Where a personal property or real estate tax is to be paid as a prerequisite to registration, the exempt status of the vehicle shall be determined by section 1483.

SECTION HISTORY

1995, c. 65, §A139 (AMD). 1995, c. 65, §§A153,C15 (AFF). 2011, c. 610, Pt. A, §9 (AMD).

§1487. COLLECTION OF TAX

1. Municipal tax collector. In the case of municipalities, or a municipally owned airport or seaplane base the municipal tax collector or such other person as the municipality may designate shall collect such excise tax and shall deposit the money received with the municipal treasurer monthly.

A. Such collector shall report to the municipal officers at the end of the municipal year, showing the total amount of excise tax collected by him and the amounts applying to each year. [1967, c. 23, (AMD).]

[1967, c. 23, (AMD) .]

1-A. County treasurer. In the case of a county owned airport or seaplane base the county treasurer or such other person as the county commissioners may designate shall collect such excise tax and shall deposit the money received with the county treasurer monthly.

A. Such collector shall report to the county commissioners at the end of the county year, showing the total amount of excise tax collected by him and the amounts applying to each year. [1965, c. 195, §2 (NEW).]

[1965, c. 195, §2 (NEW) .]

2. State Tax Assessor. The State Tax Assessor shall appoint agents to collect the excise tax in the unorganized territory. Agents, including municipalities designated as agents, are allowed a fee of \$6 for each tax receipt issued. The State Tax Assessor may authorize the offset of credit card fees incurred in the collection of the excise taxes against the receipts from those collections. Agents shall deposit the remainder on or before the 20th day of each month following receipt with the Treasurer of State. The Treasurer of State shall make quarterly payments to each county in an amount that is equal to the receipts for that period from each county. Those payments must be made at the same time as payments under section 1606. County receipts under this section must be deposited in the county's unorganized territory fund.

[2009, c. 434, §21 (RPR) .]

2-A. Agent for collecting excise tax. The State Tax Assessor may appoint the Secretary of State as an agent for the purpose of collecting excise tax for the unorganized territories.

[2001, c. 671, §34 (NEW) .]

3. Tribal clerk.

[1979, c. 732, §27, §31 (RP) .]

SECTION HISTORY

1965, c. 195, §2 (AMD). 1967, c. 23, (AMD). 1967, c. 465, §5 (AMD). 1973, c. 207, (AMD). 1979, c. 732, §§27,31 (AMD). 1985, c. 459, §C11 (AMD). 1993, c. 557, §1 (AMD). 1995, c. 29, §1 (AMD). 2001, c. 671, §34 (AMD). 2007, c. 541, Pt. E, §1 (AMD). 2007, c. 693, §13 (AMD). 2009, c. 434, §21 (AMD).

§1488. RECEIPTS ISSUED IN DUPLICATE

Receipts for payment of the excise tax shall be in the form prescribed by the Secretary of State. They shall be issued in duplicate, and one copy shall be filed with the application at the time application is made for registration of the vehicle.

§1489. CREDITING AND APPORTIONMENT OF TAX RECEIVED

1. Municipal excise tax account. In municipalities the treasurer shall credit money received from excise taxes to an excise tax account, from which it may be appropriated by the municipality for any purpose for which a municipality may appropriate money.

2. County treasurer.

[1985, c. 459, Pt. C, §12 (RP) .]

SECTION HISTORY

1977, c. 698, §7 (AMD). 1983, c. 471, §15 (AMD). 1985, c. 459, §C12 (AMD).

§1490. FALSE STATEMENTS TO ANY PERSON RECEIVING TAX

Any person intentionally making any false statement to any person charged with the duty of receiving this tax and issuing the receipt therefor, when making statement for the purpose of the levy of the tax hereunder, commits a civil violation for which a forfeiture not to exceed \$25 may be adjudged. [1977, c. 696, §271 (RPR).]

SECTION HISTORY

1977, c. 696, §271 (RPR).

§1491. FALSE ENTRY ON RENEWAL FORMS

Any person making a false entry on the renewal form provided by the Secretary of State in the collection of the excise tax, as authorized by section 1482, subsection 6, paragraph E, commits a civil violation for which a forfeiture of not less than \$100 nor more than \$500 shall be adjudged. [1977, c. 696, §272 (RPR).]

SECTION HISTORY

1973, c. 588, §14 (NEW). 1977, c. 696, §272 (RPR).

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